

November 1, 1993

To: Local General Government Taxing Districts

From: Finance and Taxation Unit
Oregon Department of Revenue

DEPARTMENT OF
REVENUE

Subject: New requirement when making a tax levy for 1994-95.

Senate Bill 14 (Chapter 270 Oregon Laws 1993) will require districts to categorize the tax levy when adopting the budget. The Local Budget Law ORS 294.435(1) was amended to say:

After the public hearing provided for in ORS 294.430 (1) has been held, the governing body shall enact the proper ordinances or resolutions to adopt the budget;[,]to make the appropriations;[,]to determine, make and declare the ad valorem tax levy for each fund; and to categorize the levy as provided in ORS 310.060(2).

Districts have been making this categorization in Part 1 on the M-5 "Certification to Assessor Intent to Impose a Tax, Fee, Assessment, or Charge on Property" form since 1991-92. The categories are "Education," "General Government," and "Excluded from Limitation." Starting in 1994-95 the categorization on this form must be supported by a resolution or ordinance of the governing body.

To help districts comply with this new requirement, the Department of Revenue has drafted the model resolution below. Districts must modify the resolution to reflect their actual levy and fund structures. This model is for districts subject to the "General Government" limitation.

If you have questions about this new requirement call your assigned budget analyst at the Department of Revenue. If you do not know who your analyst is call (503) 945-8293, or TDD 945-8617.

MODEL FOR DISTRICTS SUBJECT TO THE GENERAL GOVERNMENT LIMITATION

BE IT RESOLVED that the Board of Directors of Sample District hereby levies the taxes provided for in the adopted budget in the aggregate amount of \$386,000 and that these taxes are levied upon all taxable property within said district as of 1:00 am July 1, 1994. The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy:

	Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$200,000	\$ 0
Serial Levy Fund	75,000	0
Bonded Debt Fund	0	111,000
Category Total	\$275,000	\$111,000
Total Levy	\$386,000	

